

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1729 be amended to read as follows:

- 1 Page 2, line 3, delete "to a distressed riverboat (as" and insert "**for**
- 2 **the state fiscal years beginning after June 30, 2009, and ending**
- 3 **before July 1, 2013.**"
- 4 Page 2, line 4, delete "defined by IC 4-33-13-1.7).".
- 5 Page 2, line 5, delete "distressed".
- 6 Page 2, line 6, delete "IC 4-33-13-1.5," and insert "**IC 4-33-13-1.5**
- 7 **for a state fiscal year described in this subsection,**"
- 8 Page 2, line 7, delete "deductions" and insert "**deduction**".
- 9 Page 2, delete lines 8 through 42, begin a new paragraph and insert:
- 10 "SECTION 2. IC 4-33-13-1.7 IS ADDED TO THE INDIANA
- 11 CODE AS A NEW SECTION TO READ AS FOLLOWS
- 12 [EFFECTIVE JULY 1, 2009]: **Sec. 1.7. (a) This section applies to**
- 13 **each state fiscal year beginning after June 30, 2009, and ending**
- 14 **before July 1, 2013.**
- 15 **(b) As used in this section, "promotional allowance" refers to**
- 16 **any amount expended by a riverboat to permit a patron to:**
- 17 **(1) make a complimentary wager on a gambling game; or**
- 18 **(2) play a gambling game without consideration.**
- 19 **The term does not include any amount expended to provide a**
- 20 **patron with complimentary lodging, meals, or merchandise.**
- 21 **(c) As used in this section, "qualified promotional allowance"**
- 22 **refers to any amount expended in a particular state fiscal year as**
- 23 **a promotional allowance that when added to the total amount of**
- 24 **promotional allowances previously made in that state fiscal year,**

1 exceeds the total amount of promotional allowances made by a
 2 riverboat in a state fiscal year beginning after June 30, 2008, and
 3 ending before July 1, 2009.

4 (d) For purposes of determining a riverboat's wagering tax
 5 liability under section 1.5 of this chapter, a riverboat may deduct
 6 each day from the riverboat's adjusted gross receipts (as
 7 determined without regard to this section) an amount that is
 8 expended by the riverboat as a qualified promotional allowance.
 9 The deduction must be claimed in the manner required by
 10 subsection (e) and is subject to the limit set forth in subsection (f).

11 (e) A riverboat must claim the deduction allowed under this
 12 section on a form prescribed by the commission. A riverboat may
 13 begin claiming the daily deduction on the day that the riverboat
 14 begins making qualified promotional allowances for a particular
 15 state fiscal year. The amount of each daily deduction is the total
 16 amount of qualified promotional allowances made on that day.

17 (f) The maximum amount that a riverboat may deduct under
 18 this section for a particular state fiscal year is five million dollars
 19 (\$5,000,000).".

20 Page 3, delete lines 1 through 20.

21 Page 3, line 24, delete "2014." and insert "**2013**".

22 Page 3, line 42, delete "2014." and insert "**2013**".

23 Renumber all SECTIONS consecutively.

(Reference is to HB 1729 as printed February 17, 2009.)

Representative Eberhart